

## CERTIFICATE

2019

To the Clerk of Atchison County, State of Kansas  
We, the undersigned, officers of  
**Kapioma Township**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2019; and (3) the  
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

			2019 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019	Page No.	2			
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1962	6	4,300	2,965	0.549
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	99,730	91,224	16.869
Township Hall	80-115				
		8			
Special Machinery		7			
<b>Totals</b>	xxxxxx		104,030	94,189	17.418
Budget Summary		9			
Neighborhood Revitalization Rebate		10	Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Township	5408,041
	Nov. 1, 2018 Valuation

Assisted by:  
Michelle Phillips

Address:  
423 N 5th St.  
Atchison, KS 66002  
Email:  
mphilips@atcoks.org

Attest: 10-26 2018

Michelle Phillips  
County Clerk

*Joe Taliaferro* Trustee  
*Gregg Currell* Treasurer  
*Russell Reinhardt* Clerk

Governing Body

Special Road Election held for Mills for years.  
First levy in

CPA Summary

Kapioma Township

2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018	+ \$ 85,943
2. Debt service levy in 2018	- \$ 0
3. Tax levy excluding debt service	\$ 85,943

**2018 Valuation Information for Valuation Adjustments**

4. New improvements for 2018:	+ 49,960	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 82,032	
5b. Personal property 2017	- 90,736	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that changed in use during 2018:	+ 0	
7. Total valuation adjustment (sum of 4, 5c, 6)	49,960	
8. Total estimated valuation July 1, 2018	5,408,041	
9. Total valuation less valuation adjustment (8 minus 7)	5,358,081	
10. Factor for increase (7 divided by 9)	0.00932	
11. Amount of increase (10 times 3)	+ \$ 801	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 86,744	
13. Debt service levy in this 2019 budget	0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	86,744	
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021	
16. Consumer Price Index adjustment (3 times 15)	\$ 1,805	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 88,549	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Kaplan Township  
Atchison County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	85,943	5,494	85	1,822	794	106
Township Hall	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	85,943	5,494	85	1,822	794	106

County Treas Motor Vehicle Estimate 5,494

County Treas Recreational Vehicle Estimate 85

County Treas 16/20M Vehicle Estimate 1,822

County Treas Commercial Vehicle Tax Estimate 794

County Treas Watercraft Tax Estimate 106

MVT Factor 0.06393

RVT Factor 0.00099

16/20M Factor 0.02120

Comm Veh Factor 0.00924

Watercraft Factor 0.00123

2019

Kapioma Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	15,000	10,000	10,000	68-141g
Total		15,000	10,000	10,000	
Adjustments*					
Adjusted Totals		15,000	10,000	10,000	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				0			0	0	0	0

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Kapioma Township

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	7,285	3,583	1,240
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	1,432	1,057	158
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,432</b>	<b>1,057</b>	<b>158</b>
<b>Resources Available:</b>	<b>8,717</b>	<b>4,640</b>	<b>1,398</b>
Expenditures:			
Officers Pay	554	600	600
Salaries & Wages		300	300
Employee Benefits			
Supplies		400	400
Equipment			
Buildings Maintenance	4,580	2,100	
Insurance			
Township Hall			3,000
Cash Forward (2019 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>5,134</b>	<b>3,400</b>	<b>4,300</b>
Unencumbered Cash Balance Dec 31	3,583	1,240	XXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	11,621	8,300	4,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,300
		Tax Required	2,902
Delinquent Comp Rate:		2.2%	63
		Amount of 2018 Ad Valorem Tax	2,965

CPA Summary
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Kapioma Township

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	6,604	6,670	2,151
Receipts:			
Ad Valorem Tax	82,540	85,943	xxxxxxxxxxxxxxxx
Delinquent Tax	1,285		
Motor Vehicle Tax	7,023	6,365	5,494
Recreational Vehicle Tax	107	112	85
16/20M Vehicle Tax	2,219	1,851	1,822
Commercial Vehicle Tax	939	822	794
Watercraft Tax		118	106
Special Highway/Gasoline Tax	7,207	0	0
Voided Check	64		
Interest on Idle Funds	90		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>101,474</b>	<b>95,211</b>	<b>8,301</b>
<b>Resources Available:</b>	<b>108,078</b>	<b>101,881</b>	<b>10,452</b>
Expenditures:			
Officer Wages	1,368	1,400	1,400
Salaries & Wages	19,241	16,000	16,000
Employee Benefits	1,799	2,200	2,200
Insurance	2,547	3,300	3,300
Supplies	10,291		
Hauling	25,000		
Road Materials	26,162	50,670	50,670
Equipment		16,000	16,000
Publication		160	160
Cash Forward (2019 column)			
Transfer to Special Machinery	15,000	10,000	10,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>101,408</b>	<b>99,730</b>	<b>99,730</b>
Unencumbered Cash Balance Dec 31	6,670	2,151	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	101,837	99,730	99,730
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,730
		Tax Required	89,278
Delinquent Comp Rate:	2.2%		1,946
Amount of 2018 Ad Valorem Tax			91,224

**Special Machinery**

K.S.A. 68-141g

	2017 Actual Year
Unencumbered Cash Balance, Jan 1	11,018
Transfers from:	
Road Fund	15,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Nextera Energy Reimb.	6,000
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>32,018</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>32,018</b>

**CPA Summary**

## NON-BUDGETED FUNDS

2019

(Only the actual budget year for 2017 is to be shown)

## Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered	0	Unencumbered	0	Unencumbered	0	Unencumbered	0	Unencumbered	0	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Total
										0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										0

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\*\* Note: These two block figures should agree.

## CPA Summary



# NOTICE OF BUDGET HEARING

The governing body of  
**Kapioma Township**  
**Atchison County**

will meet on October 24, 2018 at 1:30 pm at Atchison County Courthouse 423 N 5th St., Atchison, KS 66002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Atchison County Clerk's Office 423 N 5th St., Atchison, KS 66002 and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2017		Current Year Estimate 2018		Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	5,134		3,400		4,300	2,965	0.548
Debt Service							
Library							
Road	101,408	18.715	99,730	17.387	99,730	91,224	16.868
Township Hall							
Special Machinery							
Totals	106,542	18.715	103,130	17.387	104,030	94,189	17.416
Less: Transfers	15,000		10,000		10,000		
Net Expenditure	91,542		93,130		94,030		
Total Tax Levied	84,529		85,943		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,516,595		4,943,102		5,408,041		
Outstanding Indebtedness, Jan 1	2016		2017		2018		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills.

Gregg Oswald  
Treasurer

Kapioma Township

2019

**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Township Hall			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 5,408,041

Valuation Factor: 5,408.041

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Kapioma Township governing body with respect to financing the annual budget for 2019*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Kapioma Township exceeding the amount levied to finance the 2018 budget of the Kapioma Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

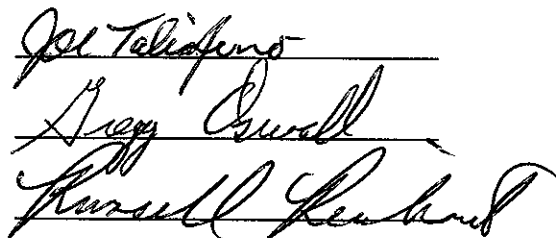
Whereas, Kapioma Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Kapioma Township governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 9<sup>th</sup> day of October, 2018 by the Kapioma Township governing body, Atchison County, Kansas.

Kapioma Township Governing Body



*Michelle F. Wilson*

2018 OCT 10 PM 4:23

FILED  
ATCHISON CO. CLERK

**Sample Notice of Vote Publication****Notice of Vote - Kapioma Township**

In adopting the 2019 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2018 budget, adjusted by the 2017 CPI for all urban consumers. 3 members voted in favor of the budget and 0 members voted against the budget.

# AFFIDAVIT OF PUBLICATION

*The Atchison Globe*  
A Division of NPG Newspapers, Inc.  
308 Commercial Atchison KS 66002

Reference: 163591  
Ad ID: 6565977

P.O. :

DESC. :Kapioma Township

**GREG OSWALD**  
**KAPIOMA TOWNSHIP**  
**3611 254TH RD**  
**MUSCOTAH, KS 66058**

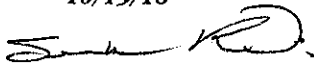
County of Atchison  
State of Kansas

I, Sandra Ridings, being first duly sworn, deposes and says: That she is the Legal Ad Coordinator of the ATCHISON GLOBE, a Newspaper printed in the State of Kansas, and published in and of general circulation in Atchison County, Kansas, with a general paid circulation on a Twice weekly basis in Atchison County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a Twice Weekly published on Wednesdays and Saturdays, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Atchison in said county as second class matter.

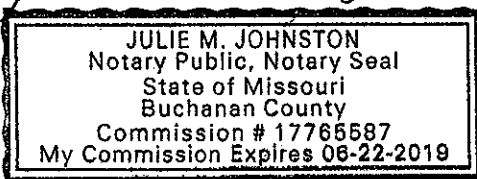
The affixed notice appeared in said newspaper on the following date(s):

Run Dates: 10/13/18 to 10/13/18  
Appearances: 1  
AD SPACE: 168  
TOTAL COST: \$141.62  
FILED ON 10/15/18

(Signed) 

Subscribed and sworn before me this  
15 day of OCT 20 18

  
Notary Public



## NOTICE OF BUDGET HEARING

The governing body of  
**Kanloma Township**  
**Atchison County**

will meet on October 24, 2018 at 1:30 pm at Atchison County Courthouse 423 N 5th St., Atchison, KS 66002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Atchison County Clerk's Office 423 N 5th St., Atchison, KS 66002 and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2017		Current Year Estimate 2018		Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	2,134		2,400		4,800	2,965	0.548
Debt Service							
Library							
Road	101,408	18.715	99,730	17.387	99,730	91,224	16.868
Township Hall							
Special Machinery							
Totals	106,542	18.715	103,130	17.387	104,030	94,189	17.416
Less: Transfers	15,000		10,000		10,000		
Net Expenditure	91,542		93,130		94,030		
Total Tax Levied	84,329		85,243		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	4,316,595		4,943,102		5,408,041		
Outstanding Indebtedness,							
Jan 1	2016		2017		2018		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills.

Gregg Oswald  
Treasurer

6565977

Published in the *Atchison Globe* Sat., 10/13/18.

State of Kansas  
Township

## NOTICE OF BUDGET HEARING

The governing body of  
**Grasshopper Township**  
**Atchison County**

**Atchison County**  
will meet on October 24, 2018 at 1:30 pm at Atchison County Courthouse 423 N 5th St., Atchison, KS 66002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Atchison County Clerk's Office 423 N 5th St., Atchison, KS 66002 and will be available at this hearing.

## BUDGET SUMMARY

**BUDGET SUMMARY**  
**Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.**

[illegible]

### Outstanding Indebtedness

	2016	2017	2018
Jad 1	0	0	0
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

**Kevin Kiehl**

Grasshopper Township Clerk

6565977

Published in the *Atchison Globe* Sat., 10/13/18.

State of Kansas  
Township

## NOTICE OF BUDGET HEARING

The governing body of  
**Kaplania Township**  
**Atchison County**

Additional Notice  
will meet on October 24, 2019 at 1:30 pm at Atchison County Courthouse 423 N 5th St., Atchison, KS 66002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Atchison County Clerk's Office 423 N 5th St., Atchison, KS 66002 and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

[illegible]

**Outstanding Indebtedness.**

Jan. 1	2016	2017	2018
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Grogg Oswald  
Treasurer

6555973